

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WEALTH TAX REFERENCE NO. 136/1987.

The Commissioner of Wealth Tax, Vidarbha, Nagpur.

-VERSUS-

Shri Narayan Hiralal, Akola.

Office notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's Orders

**CORAM : B.P. DHARMADHIKARI
& V.M.DESHPANDE, JJ.**

DATE : JANUARY 07, 2016.

Heard Shri Bhattad, learned Counsel for
the applicant and Shri Thakkar, learned Counsel for
respondent.

2. Question referred is "*Whether on the facts
and in the circumstances of the case, the Appellate
Tribunal was justified in holding that the assessee
constituted a smaller HUF with his minor unmarried
daughter ?*"

3. The addition, if the question is answered
in favour of the revenue will be of Rs. 6172/-, and
therefore, additional tax demand will be of Rs. 310/-
only.

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4. In the light of judgments of this Court reported in case of CIT .vrs. Pitwa Engineering Works (2005) 276 IT 519 (Bom) and Commissioner of Income Tax .vrs. Madhukar K. Inamdar (318 ITR 149 (Bombay)), it is apparent that reference need not to be answered on account of small tax effect. It is accordingly returned unanswered.

JUDGE**JUDGE**

Rgd.